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EDITORIAL.

 UR fiscal philatelists appear to be remark-
able quiet just now. The last meeting
of the Fiscal Philatelic Society was the
poorest in attendance of any that have
yet been held, while we can hear of no
new discoveries from the few earnest fiscalists
who usually communicate the results of their
investigations to us. It seems as if
A Merry the great Exhibition of May last has
Xmas. inspired stamp collectors in general
with so many new ideas with regard
to postage stamps that the less popular side of
philately is temporarily eclipsed. However the
effect is local for it seems that in France and the
United States fiscal matters are well to the fore.
Indeed from the latter country we hear rumours
of the formation of a new Fiscal Society, though
we have not seen any definite proposals. Per-
haps matters will brighten up here after the
Christmas holidays are over, and in anticipation
thereof we wish our readers all the Compli-
ments of the Season.

The most notable event in the fiscal world
lately is the publication of a "*Catalogue illustré
des Timbres Fiscaux de Grande Bretagne*" by
Messrs. Gilbert & Köhler. It will be remem-
bered that some little while ago this firm were the
fortunate purchasers of Judge Philbrick's
fine collection of British fiscals.
British Besides the stamps, some valuable
Fiscals. information with regard to the sev-
eral series of fiscal stamps came
into their possession and this has been embodied
in the present work, thus rendering it an
important document for those philatelists who
are studying the fiscal issues of this country.
As far as we have been able to test it the cata-
logue appears to be quite up to date, all
discoveries made during the past few years
being included therein. From the new matter
we think it worth while to refer to two or three
cases of particular interest. The first of these

is the explanation given for the provisional
issue of high value Foreign Bill stamps in 1890,
viz.: the £10, £20, £25, £40, £50 and £300
General Duty dies struck in blue and over-
printed "FOREIGN BILL" in thin sans serif black
capitals. It appears that a certain business
firm in the habit of using large quantities of
high value stamps applied for stamps of a
higher value than £5, the highest denomination
actually in use, in order to avoid the trouble of
sticking a quantity of £5 stamps on the bills.
The request was acceded to and the General
Duty dies on "orb" paper as detailed above
were prepared and issued to the firm, but the
Government declined to allow the usual dis-
count to purchaser of over £50 worth of stamps
on these specially provided stamps, and so no
more were ordered by the firm after the first
supply, which probably consisted of a very few
copies.

The somewhat mysterious series of Foreign
Bill stamps surcharged "*Paymaster General's
Service*" was supplied gratis to the Paymaster
General, who previously to the issue, which
seems to have been made about 1890, had to
purchase such Foreign Bill stamps as he re-
quired. This, however, was a matter of rare
occurrence, it being stated that from 1890 to
July, 1892 only 40 stamps were issued to him.

Among the Municipal stamps we find a series
of 21 values catalogued for Winchester, 12
appearing on the same sheet, the composition
of which, in seven lines of eight stamps, was the
following:—

1st line.	4 of 6d. and 4 of 1s.	= 6s.
2nd line.	" "	= 6s.
3rd line.	" "	= 6s.
4th line.	4 of 6d., 3 of 1s. 6d., 1 of 2s. 6d.	= 8s.
5th line.	4 of 6d., 2 of 2s., 2 of 2s. 6d.	= 11s.
6th line.	4 of 6d., and 4 of 2s. 6d.	= 12s.
7th line.	1 each, 3s., 3s. 6d., 3s. 6d., 4s. 6d., 6s., 8s., 8s. 6d., 14s.	= 51s.

Total value of sheet 100s.

There is, however, no mention in the catalogue
of the different types of some of the values of
this series, which we chronicled in November
last year, so that we do not know whether the
above is the only setting of the sheet or not.

Collectors will find a mass of other valuable
information in this catalogue, even the dates of
the various stamps struck from General Duty
dies, based on the Fiscal Philatelic Society's
work, being given, so that we can confidently
recommend it to the attention of our readers.

We regret to read that our contemporary
"*Le Bulletin Fiscaliste*" is to cease with No. 20,
at least temporarily. The very valuable fiscal
chronicle, however, will be continued in the
"*Echo de la Timbrologie*".

Some of our postal friends seem to be much
exercised as to the status of the 1d. stamp sur-
charged in large black caps "C.A." This
stamp which appeared some years ago, seems
to be a sort of pre-cancelled receipt stamp used
by the Crown Agents and to be of no postal or
fiscal significance.